### **RESOLUTION NO. 17, 2014**

A RESOLUTION TO RESCIND THE TEN (10)-YEAR PERSONAL PROPERTY TAX ABATEMENT FOR IVY HILL CORPORATION.

WHEREAS, by Resolution No. 5, 2008, the Common Council for the City of Terre Haute, Indiana, confirmed on January 12, 2006, a ten (10) year personal property tax abatement for Ivy Hill Corporation (hereinafter "Petitioner"). Resolution No. 5, 2008, is attached hereto as Exhibit A; and

WHEREAS, by written notice dated January 21, 2014, Petitioner was provided with a courtesy notification that the Common Council Finance Committee would be reviewing the compliance of previously granted tax abatements and advised Petitioner to review the status of its tax abatement and to ensure submission of appropriate compliance forms. A copy of said notice is attached hereto as Exhibit B; and

WHEREAS, at a special meeting of the Common Council held on May 8, 2014, to review compliance of approved tax abatements, it was determined that Petitioner was not in substantial compliance with the Statement of Benefits for failure to submit to the Common Council a Form CF-1/PP (Compliance with Statement of Benefits – Personal Property); and

WHEREAS, pursuant to I.C. § 6-1.1-12.1-5.9, by written notice dated May 9, 2014, Terre Haute City Clerk notified Petitioner that a determination had been made that Petitioner was not in substantial compliance with the Statement of Benefits. Such notice stated the reason for the determination of non-compliance and the date, time, and place for a hearing. Such notice is attached hereto as Exhibit C; and

WHEREAS, at the public hearing held on June 5, 2014, the Common Council determined that Petitioner had not made a reasonable effort to comply with the Statement of Benefits and therefore such tax deductions should be terminated.

THEREFORE, BE IT RESOLVED by the Common Council for the City of Terre Haute, Indiana, that tax deductions authorized for Petitioner provided in Resolution No. 5, 2008, are hereby terminated.

BE IT FURTHER RESOLVED, that the City Clerk is hereby directed to provide a copy of this Resolution No. 17, 2014 to the Petitioner, Vigo County Auditor, and the appropriate township assessor.

BE IT FURTHER RESOLVED, that the Common Council requests that the County Auditor follow the provisions set forth at I.C. §6-1.1-12.1-5.9(d).

Introduced by:	Norman Loudermilk, Councilman				
Passed in open Council this	day of	, 2014.			
		Amy Auler, President			
ATTEST:		Charles P. Hanley, City Clerk			
Presented by me to the Mayor this	day of	, 2014.			
<del></del>		Charles P. Hanley, City Clerk			
Approved by me, the Mayor, this	day of	, 2014.			
		Duke A. Bennett, Mayor			
ATTEST:		Charles P. Hanley, City Clerk			

### Exhibit "A"



MAR 1 3 2008

## CITY CLERK

### RESOLUTION NO. 5, 2008 AS AMENDED

A Resolution of the Common Council of the City of Terre Haute, Indiana, Designating an Area Within the City commonly identified as 4025 3<sup>rd</sup> Parkway, Terre Haute, Indiana, Terre Haute, Indiana as an Economic Revitalization Area for the Purpose of Ten (10) Year Personal Property Tax Abatement for Ivy Hill Corporation.

WHEREAS, a Petition for a ten (10) year personal property tax abatement has been filed with the Common Council of the City of Terre Haute, Indiana requesting that the real property described below be designated an Economic Revitalization Area for purposes of personal property tax abatement, to-wit:

WHEREAS, the Petitioner has submitted a Statement of Benefits and provided all information and documentation necessary for the Common Council of the City of Terre Haute, Indiana to make an informed decision; and

WHEREAS, Petitioner has estimated that its investment in the project to be located at said real estate itself will allow Petitioner to add 12 additional jobs as a result of the Project, thus allowing Petitioner to increase its permanent full-time job count to 295 persons with an annual payroll of approximately \$10,585,990.00.

WHEREAS, the Common Council of the City of Terre Haute, Indiana is authorized under the provisions of I.C. 6-1.1-12.1-1 et. seq. to designate areas of the City of Terre Haute, Indiana as economic revitalization areas for the purpose of tax abatement; and

WHEREAS, the Common Council of the City of Terre Haute, Indiana has considered the Petition and Statement of Benefits and has conducted a complete and proper investigation of the subject property and neighborhood to determine that the area qualifies as an economic revitalization area under Indiana statutes; and

WHEREAS, the Common Council of the City of Terre Haute, Indiana has found the subject property to be an area within the boundaries of the City of Terre Haute, Indiana, which area has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property—and such is an area where facilities that are technologically, economically or energy obsolete, are located and where the obsolescence may lead to a decline in tax revenues;

NOW, THEREFORE, IT IS FOUND, DETERMINED AND RESOLVED by the

Common Council of the City of Terre Haute, Indiana that:

- 1. The Petitioner's estimate of the value of the Project to be built on the subject real property is reasonable for projects of that nature in order to maintain, expand, update and improve the ability of Petitioner to continue functioning as a competitive manufacturer of commercial, printed packaging products in the City of Terre Haute, Indiana.
- The Petitioner's estimate of the number of individuals whose employment will be added, and the benefits thereby, can reasonably be expected to result from the Project.
- The Petitioners' estimate of the annual salaries or wages of the individuals
  who will become new, additional employees, and the benefits thereby, can reasonably
  be expected to result from the Project.
- 4. The totality of the benefits of the Project are sufficient to justify a ten (10) year personal property tax deduction from assessed valuation to result therefrom under Indiana statutes, and each and all of such deductions should be, and they are hereby, allowed.
- 5. The Petition for designating the subject property as an Economic Revitalization Area for the purposes of ten (10) year personal property tax abatement and the Statement of Benefits are hereby approved and the real estate described hereinabove is hereby designated as an Economic Revitalization Area pursuant to I.C. 6-1.1-12.1-1 et, seq.

 A copy of this Resolution, following its passage, shall be filed with the Vigo County Assessor as required by I.C. 6-1.1-12.1-2.5(c).

Presented by:

Norman Loudermilk, Councilman

Passed in open Council this

Todd Nation, President

Common Council of Terre Haute, Indiana

ATTEST: Mules of Harles P. Hanley, City Clerk
Presented by me to the Mayor this 14th day of Manch, 2008.
Chrarles P. Hanley, City Clerk
Approved by me, the Mayor, this day of, 2008.
Duke A. Bennett, Mayor, City of Terre Haute, Indiana
ATTEST: Mules P. Hanley, City Clerk

This instrument prepared by

Charles J. Heiny, Esq. Haller & Colvin, P.C. 444 East Main Street Fort Wayne, Indiana 46802

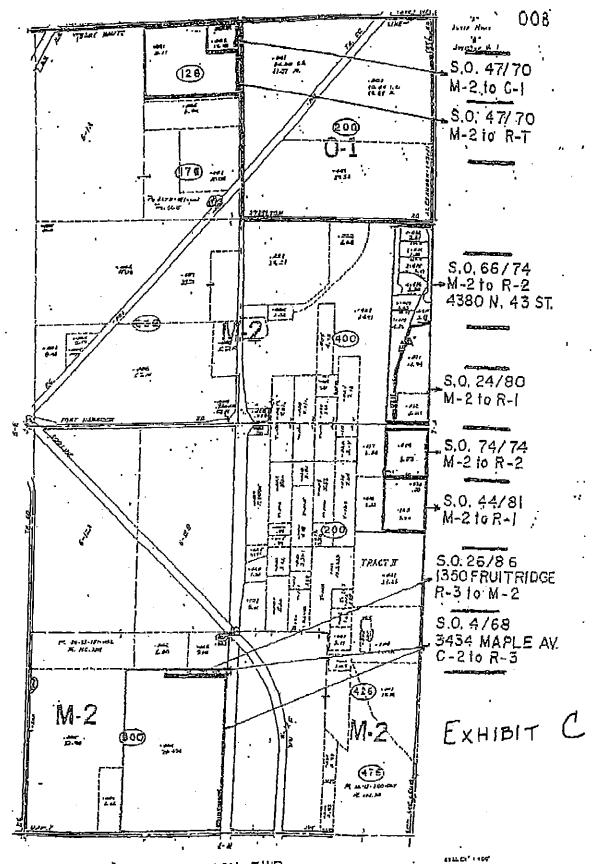
### Exhibit A lvy Hill Corporation Equipment List for Abatement

	Cost
Description	
SAFTEY INSTALL FOR GLUERS (ASSET C-49549)	17,798.36
SAFTEY INSTALL FOR GLUERS (ASSET C-69187)	17,796.32
SAFTEY INSTALL FOR GLUERS (ASSET C-49546)	17,796.32
MINI ST SENSOR APPLICATOR (COST CENTER 464)	25,005.65
MINI ST SENSOR AFFICIATOR (GOOT CENTER ARS)	25,005.55
MINI ST SENSOR APPLICATOR (COST CENTER 465)	17,796.32
SAFTEY INSTALL FOR GLUERS (ASSET C-49488)	17,796.32
SAFTEY INSTALL FOR GLUERS (ASSET C-49583)	
WOODWARD JOGGER REBUILD	31,537.02
KONGSBERG XL20	70,387.13
UIOU DOGGGURE OF UE SYSTEM	33,757.81
AUTOMATIC CASE LABEL APPLICATORS MODEL 260	15,832.85
LIIGU PRESSIRE GLUE SYSTEM	33,757.81
AUTOMATIC CASE LABEL APPLICATORS MODEL 250	15,832.85
ALITOMATIC CASE I ABEL APPLICATORS MODEL 250	` 15,832,85 15,832,85
AUTOMATIC CASE LABEL APPLICATORS MODEL 250	15,832.83
AUTOMATIC CASE LABEL APPLICATORS MODEL 250	33,757.81
HIGH PRESSURE GLUE SYSTEM	23,854.04
MOD BAILING SYS ON 104 DIECUTTER	95,699.78
SPEED KING GLUER	23,262.64
3 BAR CODE RÉADER DIGI APPLICATOR COST CENTER 475	191,549.08
6/C 56" KBA PRESS COST CENTER 202	3,959,875.94
BOBST DIECUTTER SP 104-E	626,628.25
ROYCE COATING PUMP FOR ASSET C-50769	16,832.88
CREOSCITEX TRENDSETTER VLF 4557	398,444.11
CAE ALPHEUS DRY (CE PRESSURE CLEANER	9,594.38
GLUE SCAN VERIFICATION SYSTEM	78,602.40
10 COMPUTER W/WORKSTATION	12,839.00
TOPPY MOBILE PILE TURNER	34,568.64 51,201.65
TURNTABLE PACKING STATION	189,223.41
DIE ROOM ROUTER	284,657.09
EASY PRESS	584,046.83
BOBST GLUER	144,136.26
GLUE DETECTION SYSTEM EASY BENDER	107,896.51
SIDE GUIDE REGISTRATION	71,459.19
GLUE DETECTION SYSTEM	64,399.08
HIEDELBERG POLAR CUTTER MODEL 137ED	86,945.61
HOT MELT UNIT	10,174.62
DI ATEODIA FOR GUIFRS	31,693.80
MARATEK RECYCLING SYSTEM SOLVENT RECOVERY	43,036.77
IN INTERDECK FOR ASSET C-48457	41,782.00 58,891.00
DRYER AND INTERDECK FOR ASSET 49468 COST CEN	1,116,129.61
BORST GLUER	10,244.00
OFFSET PLATE INSPECTION	74,902.01
UNIFORM CARTON SEALING EQUIPMENT	52,352.22
REPAIRS TO SPEED KING GLUER	83,399.88
WOODWARD JOGGER LATHE FOR MACHINE SHOP	5,000.00
LATHE FOR MACHINE SHOP	1,389.36
UNIVERSAL QUEEN GLUER	494,198.43
GLUER	48,700.00
SCORE BEND TESTER	6,500.00
ANCILLARY EQUIPMENT	5,137.00

## TERRE HAUTE. VIGO COUNTY, INDIANA

Beginning at a point (an Iron Pipe in the centerlines of 3rd St. and Indiana) 1,060.97 feet East and 1,800.87 feet South of the Northwest corner of the Northeast Quarter of Section Twelve (12). Township Twelve (12) North, Range Nine (9) West of the 2nd P.M.; thence North 89 degrees 50 minutes 40 seconds East 504.00 feet to an Iron Pin (in the centerlines of 3rd St. and Savanna); thence South 00 degrees 01 minute 20 seconds East 556.44 feet to an Iron Pin (in the centerline of Savanna); thence South 89 degrees 58 minutes 40 seconds West 299.19 feet to an Iron Pin (in the centerline of Detroit); thence South 00 degrees 66 minutes 20 seconds East 788.51 feet to an Iron Pin (a railroad spike in the centerlines of 4th St. and Detroit); thence South 89 degrees 56 minutes 40 seconds West 305.79 (set to an Iron Pin (a railroad spike in the centerlines of 4th St. and Indiana); thence North 00 degrees 04 minutes 20 seconds West 1,343.90 feet to an Iron Pipe; the point of beginning. Containing 13.2363 Acres.

EXHIBIT B



HARRISON TWP

### FINAL ACTION BY COMMON COUNCIL OF

# THE CITY OF TERRE HAUTE, INDIANA REGARDING RESOLUTION # 5, 2008

WHEREAS, the Common Council of the City of Terre Haute, Indiana has conducted the hearing as required by law and has received no remonstrances or objections to designation of the affected area as an economic revitalization area or to approval of the Statement of Benefits heretofore filed; and

WHEREAS, said matter is before the Common Council of the City of Terre Haute, Indiana for final action pursuant to Indiana law, and

WHEREAS, the Common Council of the City of Terre Haute, Indiana has received and examined, prior to such hearing, a Statement of Benefits on the form prescribed by the Department of Local Government and Finance and proper application for designation and has heard all appropriate evidence concerning the proposed project and has found and does find:

- 1. That the estimate of the cost of the redevelopment is reasonable for projects of that type.
- 2. That the estimate of individuals who will be employed as a result of the redevelopment, rehabilitation and installation of the equipment can reasonably be expected to result from the proposed project.
- 3. The estimate of annual salaries of those individuals who will be employed can reasonably be expected to result from the proposed redevelopment, rehabilitation and the project.
- 4. That the benefits heretofore stated can reasonably be expected to result from the proposed redevelopment, rehabilitation and the project.
  - 5. That the totality of benefits is sufficient to justify the deductions.

6. That all qualifications for establishing an economic revitalization area have been met.

NOW, THEREFORE, for final action on Resolution 5, 2008, the Common Council of the City of Terre Haute, Indiana, RESOLVES, FINDS AND DETERMINES:

- 1. That all of the requirements for designation of the real estate described in Resolution 5, 2008, as an Economic Revitalization Area have been met, the foregoing findings are true and that all information required to be submitted has been submitted in proper form.
- 2. That Resolution 5, 2008, is in all respects confirmed and approved (as modified to incorporate therein this final action); that the benefits of the proposed development are sufficient to justify ten (10) year personal property tax abatement under Indiana statutes for the proposed redevelopment and rehabilitation described in the aforesaid Statement of Benefits of Ivy Hill Corporation; the deduction for the proposed project and development, as well as the Statement of Benefits submitted by Ivy Hill Corporation is approved; the Common Council of the City of Terre Haute, Indiana authorizes and directs the endorsement of said Statement to show such approval; that the real estate described in Resolution 5, 2008, is declared an economic revitalization area for the purposes of ten (10) year personal property tax abatement; and the said real estate is hereby designated as an Economic Revitalization Area pursuant to I.C. 6-1.1-12.1-1 et seq.
- 3. That said Resolution supplements any other designation (if any) of the aforesaid real estate as an Economic Revitalization Area.

4.	That this	Final Acti	on, findings	and co	nfirmation	of Resol	ution 5,	2008,	shall be
			of Resoluti						

Presented by:

Norman Loudermilk, Councilman

Passed in open Council this

, 2008,

Todd Nation, President

Common Council of City of Terre Haute, Indiana

ATTEST:

Charles P. Hanley, City Clerk

Presented by me to the Mayor this 11th day of april.

> Duke A. Bennett, Mayor, City of Terre Haute, Indiana

ATTEST:

Charles P. Hanley, City Clerk

This Instrument prepared by

Charles J. Heiny, Esq. Haller & Colvin, P.C. 444 East Main Street Fort Wayne, Indiana 46802

### Exhibit B

OFFICE OF THE CLERK City Half, Room 102 17 Harding Avenue Terre Haute, Indiana 47807 812-232-3375

Charles P. Hanley, City Clerk

January 21, 2014

MPS IH, LLC / Ivy Hill Gary Pike 5800 W Grand River Lansing, MI 48906

Re:

City of Terre Haute, Indiana

Personal Property Tax Abatement Recipient

RS 5, 2008

Dear Gary Pike:

On June 17, 2009, the Terre Haute City Council Finance Committee conducted a meeting to discuss real and personal property tax abatement compliance. The Finance Committee determined it would not conduct hearings with any tax abatement recipients that year. However, beginning in 2010 and each subsequent year thereafter, all tax abatement paperwork will be reviewed annually for compliance by the Finance Committee.

Those recipients who fail to meet the compliance filing requirements or who filed information that appears to be out of compliance with the obligations set forth in the tax abatement petition and resolution will be asked to appear before the Finance Committee to provide more information.

The Finance Committee provides the following recommendations to assist in the proper submission and review of real and/or personal property tax abatement compliance forms:

- Complete the CF-1/PP or CF-1/RP in its entirety. Incomplete forms will be returned for completion.
- Handwritten forms must be legible.
- The Terre Haute City Council has not approved consolidation of multiple projects on one (1) compliance form. Please use a separate compliance form for each tax abatement granted.

OFFICE OF THE CLERK City Hall, Room 102 17 Herding Avenue Terre Haute, Indiana 47807 812-232-3375

Charles P. Hanley, City Clerk

- Using the correct compliance form, reference the correct City Council resolution number and year for each tax abatement granted.
- Double-check all calculations.
- Attach a copy of the original SB-1 Form (Statement of Benefits).
- Be prepared to explain discrepancies between pledged numbers of employees and salaries and actual numbers of employees and salaries.
- File your completed form annually by May 15 with both the Vigo County Auditor and Terre Haute City Clerk's office.

For your assistance, I have enclosed copies of Indiana Department of Local Government Finance Form CF-1/PP (Compliance with Statement of Benefits Personal Property) and Form CF-1/RP (Compliance with Statement of Benefits Real Property). Please use only the form that applies to the type of tax abatement your company was granted.

This letter is a reminder to your company of the requirements for yearly compliance. If your company has not completed the project for which the abatement was granted, please remit a letter stating this. Thank you in advance for your cooperation in this matter.

Sincerely,

Y Will Colleged Michelle Edwards

Deputy City Clerk

Enclosures

cc: City Council Members OFFICE OF THE CLERK City Hall, Room 102 17 Harding Avenue Terre Haute, Indiana 47807 812-232-3375

Charles P. Hanley, City Clerk

May 9, 2014

MPS/Ivy Hill 5800 W. Grand River Ave. Lansing, MI 48906 Attention: Gary W. Pike, Assistant Treasurer

RE: RS 5, 2008 Personal Tax Abatement

To Whom It May Concern:

This letter is in reference to the status of your company's tax abatement compliance with the Terre Haute City Common Council. At the May 2014 Regular Terre Haute Common Council Meeting, held on May 8, 2014, your company's submitted Compliance of Benefits Form (CF-1) or letter was reviewed. During this meeting it was determined your company was not in substantial compliance. This determination was based on submission of a letter declaring company has ceased operations.

A hearing has been scheduled for June 5, 2014 at 5:00pm (EST) in the City Hall Courtroom. The Courtroom is located at 17 Harding Avenue, City Hall, Terre Haute, Indiana 47807. A representative of your company must appear to answer questions concerning the data provided on the CF-1 form or in your submitted letter.

If a representative falls to attend the hearing scheduled for June 5, 2014, the Council may consider such as the property owner's failure to make reasonable efforts to comply with the statement of benefits and may vote to terminate the abatement thereby eliminating the deduction, pursuant to I.C. 6-1.1-12.1-5.9(c). Please make sure a representative is available for questions at the hearing.

If you have any questions, please feel free to contact me at 812-244-2131 or Michelle.Edwards@Terrehaute.IN.Gov

Sincerely

Michelie Edwards Chief Deputy City Clerk

■ Print your name and address on the reverse so that we can return the card to you.  ■ Attach this card to the back of the maliplece, or on the front if space permits.  1. Article Addressed to:  MPS INY MILL  5800 GRAND RIVER FIVE  LANSING MI 48906  3. Service Type □ Certified Mail □ Express Mail	140
LANSING, MI 48906 3. Service Type  Certified Mair D Express Mail	) ] }
ATTN: CARY W. PIKE   Registered   Return Receipt for Med   Insured Mail   G.O.D.    ACCT TREASURER   4. Restricted Delivery? (Extra Fee)   Insured Median   Ins	chandise
ASST. TREASURER 4. Restricted Delivery? (Extra Fee)	38
2. Article Number (Transfer from service label)	
PS Form 3811, February 2004 Domestic Return Receipt 102555	ļ

5.1	U.S. Postal Service To CERTIFIED MAIL RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)  For delivery information visit our website at www.usps.com.					
4459	For delivery into nu	ICIAL				
35911	Postage	\$				
m	Certified Fee		Postmark			
0000	Return Receipt Fae (Endorsement Required)		Here			
õ	Restricted Dailyery Fee (Endorsement Required)					
450	Total Postage & Faces	\$				
m	Sent To					
7012	SHOUTO MAS/IVYHILL SHEELADI NO. 5800 W. GRAND RIVER AUG					
7	Gry, Stato, ZP14 LAA	ISING NIL	78906			
	DS Form 2800 August		See Revolue for Instructions			

.15